

Revised by Joanne Ballard 21-Jun-90
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COFRS/COA/MODELS/SFA

SFA4X

Exempt

COFRS ACCOUNTING MODEL

Colo. Leveraging Educ.Assist.Partnership Prog

Special Leveraging Educ. Assist. Partnership Prog.

formerly COLORADO STUDENT INCENTIVE GRANT (CSIG)

Used to record expenses for the Colorado and Special Leveraging Education Assistance Partnership Programs and to record revenue received from the Colorado Commission on Higher Education and the Federal Government for these expenses.
 This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

The Higher Education Policy Setting Group (HEP)

The Blue Book, US Department of Education

CCHE Student Financial Aid Handbook

Assumes equal share of state and federal funds in the allocation. Share may be unequal in reality and is identified on the payment from CCHE							
COFRS JOURNAL ENTRY CODING							
	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR
EXPENSE ENTRY = Record Distribution of Financial Aid to Student							
1	Higher Ed TABOR Enterprise Colorado Student Incentive Grant Non Appropriated Non Education and General Expense Student Financial Aid	320/GXX	SIG NAP				
				4400/1900	22	5892	\$500
2	Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	320/GXX	XXX	XXX	01	1100	\$500
REVENUE ENTRY = Record Receipt of Reimbursement Funds from CCHE							
3	Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	320/GXX	XXX	XXX	01	1100	\$500
4	Higher Ed TABOR Enterprise Colorado Student Incentive Grant Non Appropriated Federal Grants and Contracts Non Education and General Revenue Federal Grant/Contr-Subrecipient-Other OT Exempt DOHE Student Financial Aid	320/GXX	SIG NAP				
				4400/1900 1900/9200	31	7500 ELGB	\$250 \$250